

1 SEC. 15. Section twenty (20) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines four (4), five
3 (5), and fourteen (14) thereof.

1 SEC. 16. Section twenty-one (21) of said chapter is hereby
2 amended by changing the word "board" to "commission" in lines four
3 (4), five (5), sixteen (16), and twenty-one (21) thereof.

1 SEC. 17. Section twenty-two (22) of said chapter is hereby
2 amended by changing the word "board" to "commission" in lines one
3 (1) and two (2) thereof.

1 SEC. 18. Section twenty-three (23) of said chapter is hereby
2 amended by striking the words ", less cost of collection and adminis-
3 tration," in lines one (1) and two (2) thereof.

1 SEC. 19. Section twenty-five (25) of said chapter is hereby
2 amended by changing the word "treasurer" to "commission" in line
3 ten (10) thereof.

1 SEC. 20. Wherever in the Code, 1935, and amendments thereto,
2 the words, "board of assessment and review" or "board" when refer-
3 ring to the state board of assessment and review are used and not
4 specifically changed by the Acts of the Forty-eighth General Assem-
5 bly, the same are hereby changed to "tax commission" or "commis-
6 sion", as the case may be, and the code editor is authorized to make
7 said changes.

Approved April 12, 1939.

CHAPTER 176

INCOME CORPORATION AND SALES TAX ADMINISTRATION

H. F. 510

AN ACT to amend sections sixty-nine hundred forty-three-f three (6943-f3), sixty-nine hundred forty-three-f nine (6943-f9), sixty-nine hundred forty-three-f fourteen (6943-f14), sixty-nine hundred forty-three-f fifteen (6943-f15), sixty-nine hundred forty-three-f sixteen (6943-f16), sixty-nine hundred forty-three-f seventeen (6943-f17), sixty-nine hundred forty-three f-eighteen (6943-f18), sixty-nine hundred forty-three-f twenty-one (6943-f21), sixty-nine hundred forty-three-f twenty-two (6943-f22), sixty-nine hundred forty-three-f twenty-three (6943-f23), sixty-nine hundred forty-three-f twenty-four (6943-f24), sixty-nine hundred forty-three-f twenty-five (6943-f25), sixty-nine hundred forty-three-f twenty-six (6943-f26), sixty-nine hundred forty-three-f twenty-nine (6943-f29), sixty-nine hundred forty-three-f thirty-two (6943-f32), sixty-nine hundred forty-three-f thirty-three (6943-f33), sixty-nine hundred forty-three-f thirty-six (6943-f36), sixty-nine hundred forty-three-f forty-two (6943-f42), sixty-nine hundred forty-three-f forty-three (6943-f43), sixty-nine hundred forty-three-f forty-five (6943-f45), sixty-nine hundred forty-three-f forty-six (6943-f46), sixty-nine hundred forty-three-f forty-seven (6943-f47), sixty-nine hundred forty-three-f forty-eight (6943-f48), sixty-nine hundred forty-three-f forty-nine (6943-f49), sixty-nine hundred forty-three-f fifty (6943-f50), sixty-nine hundred forty-three-f fifty-three (6943-f53), sixty-nine hundred forty-three-f fifty-four (6943-f54), sixty-nine hundred forty-three-f fifty-five (6943-f55), sixty-nine hundred forty-three-f fifty-six (6943-f56), sixty-nine hundred forty-three-f fifty-seven (6943-f57), sixty-nine hundred forty-three-f fifty-eight (6943-f58), sixty-nine hundred forty-three-f fifty-nine (6943-f59), sixty-nine hundred forty-three-f sixty (6943-f60), sixty-nine hundred forty-three-f sixty-one (6943-f61), sixty-nine hundred forty-

three-f sixty-two (6943-f62), sixty-nine hundred forty-three-f sixty-three (6943-f 63), as amended by section ten (10), chapter one hundred eighty-four (184), and section one (1), chapter one hundred ninety-five (195), acts of the 47th General Assembly, chapter three hundred twenty-nine-F one (329-F1), code, 1935, and to amend section one (1), chapter one hundred eighty-five (185), acts of the 47th General Assembly, relating to the collection of income, corporation, and sales tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section sixty-nine hundred forty-three-f three
2 (6943-f3), Code, 1935, by changing the word "board" to "commission"
3 in line four (4) thereof.

4 Further amend said section by changing the words "board of assess-
5 ment and review" to "tax commission" in lines four (4) and five (5)
6 thereof.

1 SEC. 2. Amend section sixty-nine hundred forty-three-f nine
2 (6943-f9), Code, 1935, by changing the word "board" to "commission"
3 in line eighteen (18), subsection five (5) thereof.

1 SEC. 3. Amend section one (1) of chapter one hundred eighty-five
2 (185), Acts of the 47th General Assembly, by changing the word
3 "board" to "commission" in line seventeen (17) thereof.

1 SEC. 4. Amend section sixty-nine hundred forty-three-f fourteen
2 (6943-f14), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines four (4) and five (5) of subsection two (2) thereof.

1 SEC. 5. Amend section sixty-nine hundred forty-three-f fifteen
2 (6943-f15), Code, 1935, by changing the word "board" to "commis-
3 sion" in line sixteen (16) thereof.

1 SEC. 6. Amend section sixty-nine hundred forty-three-f sixteen
2 (6943-f16), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines four (4) and nine (9) of subsection one (1); and in
4 line two (2) of subsection two (2) thereof.

1 SEC. 7. Amend section sixty-nine hundred forty-three-f seventeen
2 (6943-f17), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines two (2), four (4), seven (7) and nine (9) thereof.

1 SEC. 8. Amend section sixty-nine hundred forty-three-f eighteen
2 (6943-f18), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines two (2), thirteen (13), and twenty-one (21) thereof.

1 SEC. 9. Amend section sixty-nine hundred forty-three-f twenty-
2 one (6943-f21), Code, 1935, by changing the word "board" to "com-
3 mission" in lines three (3), five (5), and ten (10) of subsection one
4 (1); and in lines one (1) and ten (10) of subsection two (2); and
5 in line two (2) of subsection three (3); and in lines two (2) and
6 seven (7) of subsection four (4); and in line one (1) of subsection
7 six (6); and in line nine (9) of subsection seven (7); and in line one
8 (1) of subsection (9) thereof.

1 SEC. 10. Amend section sixty-nine hundred forty-three-f twenty-
2 two (6943-f22), Code, 1935, by changing the word "board" to "com-
3 mission" in lines seventeen (17), forty (40), forty-four (44), forty-
4 five (45), fifty (50), fifty-seven (57) and sixty-five (65) thereof.

1 SEC. 11. Amend section sixty-nine hundred forty-three-f twenty-
2 three (6943-f23), Code, 1935, by changing the word "board" to "com-
3 mission" in line eight (8) of subsection one (1); and in line three (3)
4 of subsection two (2) thereof.

1 SEC. 12. Amend section sixty-nine hundred forty-three-f twenty-
2 four (6943-f24), Code, 1935, by changing the word "board" to "com-
3 mission" in lines two (2), six (6) and thirteen (13) thereof.

1 SEC. 13. Amend section sixty-nine hundred forty-three-f twenty-
2 five (6943-f25), Code, 1935, by changing the word "board" to "com-
3 mission" in line five (5) of subsection one (1); and in lines two (2)
4 and seven (7) of subsection two (2); and in lines three (3), six (6)
5 and eight (8) of subsection three (3) thereof.

1 SEC. 14. Amend section sixty-nine hundred forty-three-f twenty-
2 six (6943-f26), Code, 1935, by changing the word "board" to "com-
3 mission" in lines one (1), three (3), eleven (11), and seventeen (17)
4 thereof.

1 SEC. 15. Amend section sixty-nine hundred forty-three-f twenty-
2 nine (6943-f29), Code, 1935, by changing the word "board" to "com-
3 mission" in line eleven (11) of subsection two (2); and in lines three
4 (3), eight (8), twelve (12), and thirteen (13) of subdivision b of
5 subsection two (2) thereof.

1 SEC. 16. Amend section sixty-nine hundred forty-three-f thirty-
2 two (6943-f32), Code, 1935, by changing the word "board" to "com-
3 mission" in line twenty-two (22) of subsection two (2); and in lines
4 one (1) and fifteen (15) of subsection three (3) thereof.

1 SEC. 17. Amend section sixty-nine hundred forty-three-f thirty-
2 three (6943-f33), Code, 1935, by changing the word "board" to "com-
3 mission" in lines seven (7), eight (8), twelve (12), and thirteen (13)
4 of subsection one (1); and in lines one (1) and fourteen (14) of sub-
5 section two (2); and in lines one (1) and five (5) of subsection three
6 (3); and in lines sixteen (16) and twenty-three (23) of subsection
7 four (4) thereof.

1 SEC. 18. Amend section sixty-nine hundred forty-three-f thirty-
2 six (6943-f36), Code, 1935, by changing the word "board" to "com-
3 mission" in line twelve (12) of subsection one (1); in line nine (9)
4 of subsection two (2); in line eight (8) of subsection three (3); and
5 in lines five (5) and fourteen (14) of subsection four (4) thereof.

1 SEC. 19. Amend section sixty-nine hundred forty-three-f forty-two
2 (6943-f42), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines one (1), nine (9), twelve (12), twenty-three (23) and
4 twenty-nine (29) thereof.

1 SEC. 20. Amend section sixty-nine hundred forty-three-f forty-
2 three (6943-f43), Code, 1935, by changing the word "board" to "com-
3 mission" in line eighteen (18) thereof.

1 SEC. 21. Amend section sixty-nine hundred forty-three-f forty-
2 five (6943-f45), Code, 1935, by changing the word "board" to "com-
3 mission" in lines five (5) and eleven (11) thereof.

1 SEC. 22. Amend section sixty-nine hundred forty-three-f forty-six
2 (6943-f46), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines eight (8), eleven (11), fourteen (14) and twenty-two
4 (22) thereof.

1 SEC. 23. Amend section sixty-nine hundred forty-three-f forty-
2 seven (6943-f47), Code, 1935, by changing the word "board" to
3 "commission" in line three (3) of subsection two (2); and in lines
4 one (1), nine (9), twelve (12), and fifteen (15) of subsection three
5 (3); and by changing the word "treasurer" to "tax commission" in
6 line four (4) of subsection four (4) thereof.

1 SEC. 24. Amend section sixty-nine hundred forty-three-f forty-
2 eight (6943-f48), Code, 1935, by changing the word "board" to "com-
3 mission" in lines eight (8), eleven (11), fifteen (15) of subsection
4 one (1); and in line two (2) of subsection two (2); and in line two
5 (2) of subsection three (3); and in line four (4) of subsection four
6 (4); and in lines three (3), five (5), and eight (8) of subsection five
7 (5); and in line one (1) of subsection six (6) thereof.

1 SEC. 25. Amend section sixty-nine hundred forty-three-f forty-
2 nine (6943-f49), Code, 1935, by changing the word "board" to "com-
3 mission" in lines six (6), twelve (12), eighteen (18), nineteen (19)
4 and twenty-two (22) thereof.

1 SEC. 26. Amend section sixty-nine hundred forty-three-f fifty
2 (6943-f50), Code, 1935, by changing the word "board" to "commis-
3 sion" in line five (5) of subsection one (1); and in lines two (2) and
4 seven (7) of subsection two (2); and in lines four (4), six (6) and
5 nine (9) of subsection three (3) thereof.

1 SEC. 27. Amend section sixty-nine hundred forty-three-f fifty-
2 three (6943-f53), Code, 1935, by changing the word "board" to "com-
3 mission" in lines eight (8) and eleven (11) of subsection one (1); and
4 in line one (1) of subsection four (4) thereof.

1 SEC. 28. Amend section sixty-nine hundred forty-three-f fifty-four
2 (6943-f54), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines two (2) and three (3) thereof.

1 SEC. 29. Amend section sixty-nine hundred forty-three-f fifty-five
2 (6943-f55), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines one (1) and six (6) thereof.

1 SEC. 30. Amend section sixty-nine hundred forty-three-f fifty-
2 six (6943-f56), Code, 1935, by changing the word "board" to "com-
3 mission" in lines three (3) and five (5) thereof.

1 SEC. 31. Amend section sixty-nine hundred forty-three-f fifty-
2 seven (6943-f57), Code, 1935, by changing the word "board" to "com-
3 mission" in line one (1) of subsection one (1); and in line one (1)
4 of subsection two (2); and in line eleven (11) of subsection three (3);
5 and in lines two (2) and seven (7) of subsection four (4); and in line
6 one (1) of subsection five (5) thereof.

1 SEC. 32. Amend section sixty-nine hundred forty-three-f fifty-
2 eight (6943-f58), Code, 1935, by changing the word "board" to "com-

3 mission" in lines one (1) and four (4) of subsection one (1); in line
4 one (1) of subsection four (4); and in line one (1) of subsection five
5 (5) thereof.

6 Further amend said section by striking out subsection two (2) and
7 substituting in lieu thereof the following:

8 "The salaries of all assistants, agents, and employes shall be fixed
9 by the commission in a budget to be submitted to the comptroller and
10 approved by the legislature."

1 SEC. 33. Amend section sixty-nine hundred forty-three-f fifty-nine
2 (6943-f59), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines one (1) and fifteen (15) thereof.

1 SEC. 34. Amend section sixty-nine hundred forty-three-f sixty
2 (6943-f60), Code, 1935, by changing the word "board" to "commis-
3 sion" in line nine (9) thereof.

1 SEC. 35. Amend section sixty-nine hundred forty-three-f sixty-one
2 (6943-f61), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines three (3) and six (6) thereof.

1 SEC. 36. Amend section sixty-nine hundred forty-three-f sixty-
2 two (6943-f62), Code, 1935, by changing the word "board" to "com-
3 mission" in line two (2) thereof.

1 SEC. 37. Amend section sixty-nine hundred forty-three-f sixty-
2 three (6943-f63), Code, 1935, as amended by section ten (10), chap-
3 ter one hundred eighty-four (184), Acts of the 47th General As-
4 sembly, by striking out all of subsection one (1) as amended.

5 Further amend said section as amended by section one (1), chapter
6 one hundred ninety-five (195), Acts of the 47th General Assembly, by
7 changing the word "board" to "commission" in line five (5) of said
8 section one (1) of chapter one hundred ninety-five (195).

1 SEC. 38. Wherever the words "board of assessment and review"
2 or the word "board", referring to the board of assessment and re-
3 view, appear in chapter three hundred twenty-nine-F one (329-F1),
4 Code, 1935, and have not been specifically referred to in this act,
5 the words "board of assessment and review" are hereby changed to
6 "tax commission" and the word "board" is hereby changed to "com-
7 mission" and the code editor is hereby authorized to make said
8 changes.

Approved April 12, 1939.

CHAPTER 177

INCOME TAX OF NONRESIDENTS

H. F. 532

AN ACT to amend sections three (3), four (4), and five (5) of chapter one hundred eighty-four (184), acts of the Forty-seventh (47th) General Assembly, relating to income tax of nonresidents and the collection thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 Chapter one hundred eighty-four (184), Acts of the Forty-seventh
2 General Assembly, is hereby amended as follows: